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Bowdoin

A 1915 single tax  
catechism

Boston

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Box 43

**A 1915**  
**SINGLE TAX**  
**CATECHISM**

**An Epitome of the**  
**A B C of Taxation**

**THIRTEENTH REVISION**

**C. B. FILLEBROWN**

**77 Summer St.    Boston, Mass.**

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May 31, 1917 AET

## FOREWORD

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"Some years ago Mr. C. B. Fillebrown of Boston, . . . at that time president of the Massachusetts Single Tax League, started a correspondence and series of conferences with a large number of students of political economy, including more than a hundred professors in the leading colleges and universities of the country. The purpose was to ascertain whether it might be possible to secure agreement of recognized authorities concerning the fundamental economic principles on which the science of taxation must rest. The project met with such cordial approval at the hands of the economists and proved so interesting and profitable to the writer, that it finally resulted in a round-table conference at the annual meeting of the American Economic Association held at Madison, Wisconsin, in December, 1907."\* The final canvass of opinions showed an overwhelming majority agreed upon three propositions which in the following Catechism are numbered 39, 40, 41.†

\*See Proceedings of the Twentieth Annual Meeting of the American Economic Association, 1907, pp. 117-129; also C. B. Fillebrown, *The A B C of Taxation*, pp. 187-190, New York, Doubleday, Page & Company (1909).

†Quoted from an introduction to the edition of the Catechism which was published in the National Magazine for November, 1912.

"Largely out of the correspondence elicited by the A B C of Taxation this Single Tax Catechism has grown." As described by an economist not in sympathy with the Single Tax, "It simplifies the method of treatment, supplies needed definitions and explanations, and meets the objections naturally raised by honest seekers after the truth. In fundamental doctrine no change has been required either in general principles or their practical application. Twelve editions of the Catechism have been privately printed and circulated. They have given opportunity to make such changes as have seemed desirable after considering the hundreds of criticisms and suggestions received from critics, friendly as well as otherwise disposed. From correspondents and other friends, indeed so great assistance has been derived, that the 'Catechism' has really become the joint product of scores of collaborators." Profiting by the freshly solicited criticism upon the twelfth edition received from the professors, the editor hopes that the form here presented will not soon again need revision.

## A 1915 Single Tax Catechism

- 1 Q. What is a tax?  
A. A tax is a compulsory contribution of individual product or the value of such product toward the needs of government.
- 2 Q. What is meant by the Single Tax?  
A. The payment of all public expenses from ground rent, the normal revenue, thus eventually abolishing all taxes.
- 3 Q. What is the ethical basis of the Single Tax?  
A. The common right of all citizens to profit by site values of land which are a creation of the community.
- 4 Q. What is meant by equal right to land?  
A. The right of access upon equal terms—preference to be secured only upon payment of a premium that will extinguish the equal rights of all other men.
- 5 Q. What is meant by a joint or common right to land?  
A. The joint or common right to the rent of land—a right such as heirs-at-law have to share the income or rent of an estate. Joint rights may be, and often are, unequal rights.
- 6 Q. What is meant by land value?  
A. Land value, in its usual sense, means the selling or market value of land—its net value to the purchaser—the value supposed to be adopted by the assessors as the basis of taxation.
- 7 Q. What is meant by site value of land?  
A. The market value of situation irrespective of improvements—capitalized economic rent.
- 8 Q. How about fertility value?  
A. On the surface of the globe are countless varieties of exhaustible fertility, i. e.,

chemical constituency, differing in kind and degree, from the nitrogen, hydrogen, oxygen and carbon of the soil to the carbon of the coal, the gold, and the diamond. Fertility as an attribute need not be predicated of agricultural land alone. Economic fertility belongs equally to any other land which yields to labor its product whether in food, mineral or metal. Land may be fertile in wheat, corn, and potatoes. It may be fertile in cotton, in tobacco, or in rice. It may be fertile in diamonds, in gold, silver, copper, lead, or iron. It may be fertile in oil, coal or natural gas, in water power or water front. The value of artificial fertility is an improvement value. The value of natural fertility of any kind is a site value.

- 9 Q. Does not the Single Tax mean the nationalization of land?

A. No; as Henry George has said, "The primary error of the advocates of land nationalization is in their confusion of equal rights with joint rights. In truth, the right to the use of land is not a joint or common right, but an equal right; the joint or common right is to rent." It means rather the socialization of economic rent. It simply proposes gradually to divert an increasing share of ground rent into the public treasury.

- 10 Q. What is the distinction between the taxation of land and the taxation of rent?

A. Taxing land means, in the ordinary use of the words, to tax the land upon its capital value, or selling value, at a given rate per \$100 or \$1,000 of that value. Taxing rent means taxing the annual value, or ground rent, at a given percentage of that rent. It is in one case a tax on rent; in the other it is a tax on capitalized rent.

- 11 Q. Does not the common right to rent involve common ownership of land?

A. Not in the least. When the economic

rent is appropriated by the community for common purposes, individual ownership of land could and should continue. Such ownership would carry all the present rights of the land owner to use, control, and dispose of land, so that nothing like common ownership of land would be necessary.

- 12 Q. Did not Henry George believe in the abolition of private property in land?

A. Assuredly not. If he did, why was it that he suggested no modification whatever of present land tenure or "estate in land"? If he did, how could he have said that the sole "sovereign" and sufficient remedy for the wrongs of private property in land was "to appropriate rent by taxation"?

- 13 Q. What is meant by economic rent?

A. Gross ground rent—the annual site value of land—what land is worth annually for use—what the land does or would command for use per annum if offered in open market—the annual value of the exclusive use and control of a given area of land, involving the enjoyment of those "rights and privileges thereto pertaining" which are stipulated in every title deed, and which, enumerated specifically, are as follows: right and ease of access to water, health inspection, sewerage, fire protection, police, schools, libraries, museums, parks, playgrounds, steam and electric railway service, gas and electric lighting, telegraph and telephone service, subways, ferries, churches, public schools, private schools, colleges, universities, public buildings—utilities which depend for their efficiency and economy on the character of the government; which collectively constitute the economic and social advantages of the land independent of any quality or content of the ground or land itself, and which are due to the presence and activity of population, and are inseparable therefrom, including the benefit of proximity to,

and command of, facilities for commerce and communication with the world—an artificial value created primarily through public expenditure of taxes. For the sake of brevity, the substance of this definition may be conveniently expressed as the value of "proximity." It is ordinarily measured by interest on investment plus taxes.

- 14 Q.** What is meant by the right of property?  
A. As to the grain a man raises, or the house that he builds, it means ownership full and complete. As to land, it means legal title, tenure, "estate in land," perpetual right of exclusive possession, a right not absolute, but superior to that of any other man.
- 15 Q.** What is meant by the right of possession?  
A. As to land, if permanent and exclusive, as on perpetual lease, it means the right to "buy and sell, bequeath and devise," to "give, grant, bargain, sell and convey," together with the rights and privileges thereto pertaining, in short, the same definition for POSSESSION that the law applies to PROPERTY.
- 16 Q.** What should be the limit of revenue under the Single Tax?  
A. The same as under any other system of taxation, the cost of government economically administered.
- 17 Q.** Did not Henry George hold that the full ground rent of land should be taken in taxation?  
A. No! Not only did he concede a margin of rent to the landlord, but as a matter of fact, as Thomas G. Shearman said, "not all the power of all governments" could collect in taxation all of ground rent.
- 18 Q.** You would not say that land is a product of industry?  
A. No; but the annual site value of land is a product of the growth and industry of the community.

- 19 Q.** You would not say that the supply of land can be increased?

A. No; but fresh demand is constantly requiring not only an increase in the public equipment of land already in use, but also the constant extension of such equipment to new area.

- 20 Q.** Why should buildings and all other improvements and personal property and capital be exempt from taxes?

A. Because a tax on them would fall upon industry, and so increase the cost of living, while continuing the invidious exemption of the present land value.

- 21 Q.** Why should stocks and bonds be exempt?

A. Stocks, because they are only paper certificates of property which itself has been taxed once already. Bonds, if legitimate, because a tax on borrowed money is paid after all by the borrower and so becomes an added factor in cost of production, and consequently in the cost of living.

- 22 Q.** What is meant by an "old tax" or a "new tax"?

A. By the term "old tax" is intended the tax in force at last change of ownership; by a "new tax," one imposed since then.

- 23 Q.** What is privilege?

A. Strictly defined, privilege is, according to the Century Dictionary, "a special and exclusive power conferred by law on particular persons or classes of persons and ordinarily in derogation of the common right."

- 24 Q.** What is to-day the popular conception of privilege?

A. That it is the law-given power of one man to profit at another man's expense.

- 25 Q.** What are the principal forms of privilege?

A. The appropriation by individuals, or by public service corporations, of the net rent of land created by the growth and activity of the community without pay-

ment for the same. Also, the less important privileges connected with patents, tariff, and the currency.

- 26 Q. Wherein does privilege differ from capital?

A. Capital is a material thing, a product of labor—stored up wages; an agent in production; the natural ally of labor, harmless except as allied to privilege. Privilege is none of these, but is an intangible, statutory power.

- 27 Q. How may franchises be treated?

A. Franchise privileges may be abated, or gradually abolished by lower rates, or by taxation, or by both, in the interest of the community.

- 28 Q. Why should privilege be especially taxed?

A. Because a tax upon privilege can never be a burden upon industry or commerce, nor can it ever operate to reduce the wages of labor or increase prices to the consumer.

- 29 Q. How are landlords privileged?

A. Because, in so far as their land tax is an "old" tax, it is a burdenless tax, and because their buildings' tax is shifted upon their tenants; most landlords who let land and also the tenement houses and business blocks thereon avoid all share in the tax burden.

- 30 Q. How does privilege affect the distribution of wealth?

A. Wealth as produced is now distributed substantially in but two channels, privilege and wages. The abolition of privilege would leave but the one proper channel, viz., wages of capital, hand, and brain.

- 31 Q. How would the Single Tax increase wages?

A. By gradually transferring to wages that portion of the current wealth that now flows to privilege. In other words, it would widen and deepen the channel of wages by enlarging opportunities for labor,

and by increasing the purchasing power of nominal wages through reduction of prices. On the other hand, it would narrow the channel of privilege by making the man who has a privilege pay for it.

- 32 Q. How can this transfer be effected?

A. By the taxation of privilege.

- 33 Q. How much ultimately may wages be thus increased?

A. Fifty per cent would be a low estimate.

- 34 Q. What are fair prices and fair wages?

A. Prices unenhanced by privilege, and wages undiminished by taxation.

- 35 Q. Why should land be singled out to bear the bulk of the burden of taxation?

A. Because in the private appropriation of the net rent of land is found the bulk of privilege.

- 36 Q. How much does this particular form of privilege amount to?

A. It amounts for 1913 to approximately forty million dollars for Boston and more than two hundred million dollars for Greater New York.

- 37 Q. Does the Single Tax imply or involve the municipalization of public utilities?

A. A public franchise value is a land value which the Single Tax would assess at the same rate as other land values. The municipalization of the public utilities themselves is a different question, and is no necessary part of the Single Tax.

- 38 Q. In what other respects is land a better subject for taxation than everything else?

A. Land has three generic peculiarities by which it differs radically from everything else.

- 39 Q. What is its first generic peculiarity?

A. It is that the site value of land is a creation of the community—a public or social value.



- 40 Q. What is its second generic peculiarity?  
A. It is that no tax, new or old, on the site value of land can be recovered from the tenant or user by raising his rent.
- 41 Q. What is its third generic peculiarity?  
A. It is that the selling value of land, reduced as it is by the capitalized tax, that is imposed upon it, is an untaxed value. Whatever lowers the income from land lowers proportionately its selling price, so that whether the established tax upon it has been light or heavy, it is no burden upon the new purchaser, who buys it at its net value and thus escapes all part in the tax burden which he should in justice share with those who now bear it all.
- 42 Q. Is not land peculiar also in that it is a gift of the Creator, and is not a product of labor?  
A. Yes, that is true of land itself, but not of the value of land.
- 43 Q. What is meant by a capitalized tax?  
A. It is a sum, the interest of which would pay the tax.
- 44 Q. Why would the Single Tax be an improvement upon present systems of taxation?  
A. Because the taking for public uses of that value which justly belongs to the public would relieve all workers and capitalists of those taxes by which they are now unjustly burdened, and would make unprofitable the holding of land idle.
- 45 Q. Should not all people pay taxes for the protection of their property?  
A. Yes, and that is what they are doing when they pay their ground rent. To tax them again, as is now done, is double taxation.
- 46 Q. Do all people, then, pay ground rent?  
A. Yes, in proportion as they are users of land.
- 47 Q. Why, on similar lots of land, should one man with a \$10,000 building be taxed as

much as another with a \$100,000 building?

A. Because the value of the privilege and opportunity of owning and occupying the land is the same in both cases.

- 48 Q. Why tax \$1,000 invested in a vacant lot while exempting \$1,000 invested in New York Central Stock?

A. Because (1) the land is made worth \$1,000 and so maintained at public expense without any contribution from the owner. (2) The \$1,000 New York Central Stock adds nothing to the public expense, but a tax upon it, if collected at the source, falls directly on the road and thence upon the public and so adds to the cost of living.

- 49 Q. Would it not be confiscation so to increase the tax on land?

A. What would be "confiscated"? No land would be taken, no right of occupancy, or use, or improvement, or sale, or devise; nothing would be taken that is conveyed or guaranteed by the title deed.

- 50 Q. What is the distinction between taxation and confiscation?

A. The sovereign state may appropriate private property of its citizens in two ways (1) by confiscation; (2) by taxation. When one particular man by treason or otherwise has forfeited his rights as a citizen, the lands and houses and personality of this one man may all be "forfeit to the crown," while the validity and sanctity of 9,999 other men's rights are in no way infringed. This is confiscation. On the other hand, when the state, in order to obtain the revenue to meet the expenses of government levies tribute upon its 10,000 citizens impartially, this is taxation.

- 51 Q. But would it not be an injustice to the land owner?

A. If it be an injustice to tax hard-earned incomes (wages) to maintain an unearned income (net economic rent) that bears no tax burden, how can it be an injustice to stop doing so?

There can be no injustice in taking for the benefit of the community the value that is created by the community.

- 52 Q. What is the lesson of the inevitable "capitalization" of the land tax?"

A. It is that an unfair discrimination in favor of the land owner can never be overcome until all taxes are paid out of ground rent; then all men will enjoy total exemption equally with the land owner.

- 53 Q. How could the land owner escape the alleged burden of an increase in his land tax?

A. Simply by assuming the legitimate role of a model landlord, by putting his land to suitable use, in providing for tenants at lowest possible price the best accommodations and facilities appropriate to the situation that money can buy.

- 54 Q. Does not a land tax increase house rent or store rent?

A. The landlord, as a rule, exacts the full ground rent for the use of his land. To take half of this annual site value in taxation could not make land worth any more for use.

- 55 Q. In old cities, is not nearly all the land in use?

A. About one-half the area of New York and Chicago is classed by the assessors as vacant. In Boston the proportion is: occupied, 45 per cent; vacant, 43 per cent. marsh, 12 per cent.

- 56 Q. How would the Single Tax affect the farmer?

A. It would greatly reduce his taxes. His buildings, stock, and crops would be exempt. His land is at present assessed at nearly twice its proper unimproved value, while town and city land is often valued at less than one-half its actual value, thus subjecting him to a more than four-fold disadvantage.

- 57 Q. What relief could it bring to strictly agricultural towns, where the unimproved land values are very small?

A. However poor the town or heavy the taxes, it would at least tend to equalize their present tax burden. The assessed valuation of land in the three smallest towns of Massachusetts, Alford, Holland, and Peru, is \$82,335, or more than three times that of the buildings. Allowing one-half of the assessed valuation of land to be improvement value, the unimproved basis for taxation would be \$141,168, or 60 per cent more than the buildings. Thus an apportionment according to unimproved land values, increasing ever so slowly, would seem to be fairer than one according to improvements, which require constant renewal.

- 58 Q. How would the Single Tax affect the tenant?

A. It would neither increase nor decrease his land rent. It would reduce his house rent by the amount of the house tax.

- 59 Q. How would it affect the man who owns the house he lives in?

A. In nearly every case it would reduce his taxes. Roughly speaking, his taxes will be less or greater in proportion as his house is worth more or less than his land. He has usually not less than \$2,000 worth of house on \$1,000 worth of land, while the average downtown landlord frequently has no more than \$300 worth of building on \$1,000 worth of land, so that the two are now taxed in the proportion of \$3,000 to \$1,300. Under the Single Tax they would, on each \$1,000 worth of land, be taxed equally.

- 60 Q. Would the Single Tax yield sufficient revenue for all government purposes, local, state and national.

A. Careful estimates indicate that all present taxes amount to not much more than one-half the annual site value of the land.

- 61 Q. How could the Single Tax be put into operation?

A. By gradually transferring to land all 'axes not already on it.

62 Q. How might such a plan be worked out?

A. If fifty cents per thousand should be deducted yearly for thirty years from the rate on all property other than land, the reduction would finally amount to \$15 per thousand, and it would then be practically exempt from all taxation.

63 Q. But how could it be worked out in case of the land?

A. Recognizing that a right thing may be done in a wrong way, it is insisted that a right way ought to be found to do a thing that ought to be done. The following is presented as a natural and convenient UNIT OF CALCULATION: To be exact, an average of about 20 per cent of the gross ground rent of land is now taken in taxation, for instance, in Boston, as well as for the whole state of Massachusetts. If an additional one per cent should be taken each year for thirty years, it would amount at the end of that period to 30 per cent, which, added to 20 per cent, would make 50 per cent, or one-half, which is about the average proportion that present taxes levied on all property bear to gross ground rent. Meantime few land owners would feel the change, much less be prejudiced by it.

The following variable illustration makes clear

#### A MODUS OPERANDI

For instance, applied to the assessment of a specific lot of land for which the user pays a gross ground rent of say  
Of which amount there is now taken in taxation

Leaving a net income to the owner of

\$67.20

17.20

\$50.00

The selling value, (presumably also the assessed valuation), would be at 5 per cent

\$1,000.00

Proceeding to take yearly from now on one per cent additional of the gross ground rent of \$67.20 for a period of thirty years, would amount in all to 30 per cent of \$67.20 equal to

\$20.16

Which, added to the tax already taken Would give at the end of thirty years, from the \$1,000 worth of land alone, everything else being exempted, a total tax of

\$17.20

\$37.36

Which is a trifle more than one-half of the gross ground rent of

\$67.20

The opening exhibit in detail would stand as follows:

In 1913 the tax on this \$1,000 worth of land was

\$17.20

In 1914 the tax would be \$17.20 plus 67c. (one per cent of the gross ground rent \$67.20); equal to

\$17.87

Reducing the owner's net rent from \$50 to \$49.33.

In 1915 the tax would be \$17.20 plus \$1.34 (two per cent of the \$67.20); totalling

\$18.54

Reducing the owner's net rent from \$50 to \$48.66.

In 1916 the tax would be \$17.20 plus \$2.01 (three per cent of the \$67.20) or

\$19.21

Reducing the owner's net rent from \$50 to \$47.99.

This formula could be so adapted as to absorb any desired proportion of the future increment, leaving the present valuation exempt, as now, by simply continuing the present rate as a constant factor for each year, and adding each year to the annual budget 5 per cent (or less) of the increase to the assessed valuation of land over and above

that of the previous year, and fixing each new annual tax rate accordingly.

For example, assuming that a gross ground rent of \$67.20 should double in 25 years to \$134.40, this percentage of increase would amount to an average yearly increase of 4 per cent of the gross ground rent (\$67.20), equal to \$2.68

Assuming that it is desired to take in taxation one-half of this 4 per cent annual increase in the ground rent, or 2 per cent of the \$67.20, the exhibit would be as follows:

For 1914: The 1913 tax of \$17.20 plus \$1.34 (2 per cent of \$67.20) would make the total tax \$18.54  
Reducing the owner's net rent from \$50 to \$48.66.

For 1921: The 1913 tax of \$17.20 plus \$9.40 (seven times 2 per cent or 14 per cent of \$67.20) would make the total tax \$26.60  
Reducing the owner's net rent from \$50 to \$40.60.

Whether the assessment be made upon the capital value or upon the rent would make small difference for some years to come. The change from the one to the other could be effected in any year by assessing the budget in proportion to individual ground rents. instead of in proportion to individual valuations.

64 Q. What has the Single Tax to say about the taxation of forest lands?

A. Perhaps the majority opinion would be to tax annually all forests old or new on what would be the value of the land if denuded of all growth—a stumpage tax to be collected upon virgin timber when cut— all forms of "second growth" to be exempt.

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